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ABSTRACT

This report discusses some of the financial problems facing Colorado public schools. Fiscal reform recommendations designed to improve educational quality and to provide educational equality are offered to citizens and elected leaders. Education finance problems are discussed within the context of (1) the professional staff, (2) the educational program, (3) some special problems of the small and low tax base districts, and (4) State financial support of education. (JF)

★ REPORT OF AN INVESTIGATION ★

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Colorado

A STUDY OF EDUCATIONAL FINANCE

ED 058648

EA 003 983

National Education Association
Commission on Professional Rights and Responsibilities

SEPTEMBER 1968

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The National Education Association, with its affiliated organizations, represents more than one million American teachers and, therefore, is in a position to speak for the teaching profession of the United States.

In 1941 the National Education Association organized the National Commission for the Defense of Democracy Through Education to help develop understanding of the important relationship between a better education for all our people and the maintenance of our American democracy and way of life and to bring to the teaching profession greater strength and unity in working for increased democracy in and through education. In 1961 the Representative Assembly merged the Commission with the Committee on Tenure and Academic Freedom to form the Commission on Professional Rights and Responsibilities. The functions of this Commission are—

1. To defend members of the teaching profession, schools, and the cause of education against unjust attacks; to investigate controversies involving teachers and schools justly, fearlessly, and in the public interest.

2. To encourage the development and use of personnel policies that attract and hold competent professional personnel and prevent unnecessary difficulties.

3. To aid in improvement and extension of state tenure legislation.

4. To promote the civil and human rights of members of the teaching profession and foster conditions of academic freedom under which teachers may safely teach the truth without fear or favor.

5. To gather information about the various individuals and groups who criticize or oppose education and make résumés of their activities.

6. To investigate cases of alleged unethical conduct by members of the teaching profession when requested to do so by the Committee on Professional Ethics.

7. To investigate charges and report to the NEA Executive Committee the name of any member who violates the requirements of Article I of the NEA Bylaws.

8. To issue reports and engage in such other activities as are appropriate to the development of better understanding by the profession and the public of the areas of concern which are the responsibility of the Commission.

September 1968

Commission on Professional Rights and Responsibilities
of the
National Education Association of the United States
1201 Sixteenth Street, N.W., Washington, D.C. 20036

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Foreword

Colorado is a state of great diversity. It is advantaged by the presence of many cultural and ethnic heritages, but it is disadvantaged by isolated islands of poverty where some citizens make their homes and where some children attend school. In the state of Colorado, some sparsely populated rural counties must expend $1,000 per pupil in order to maintain a *poor* educational program. In some of the wealthier and more densely populated counties, citizens pay only $700 per pupil to maintain a *superior* educational program. Equity is not apparent.

There is a close correlation between the income level of a community and its support of the schools. By law, education is a state function. By law, providing *equal* educational opportunity also is a state function. Many Colorado children are the innocent victims of an outdated system of financing which determines a child's educational opportunity by the tax base of the community in which his parents' economic and social status allows him to live.

Groups which have studied Colorado's educational system have recognized inequities of programming among different counties of the state and have recommended educational reforms which would be of tremendous benefit to all children attending Colorado schools. However, the present financial formula does not allow for the correction of existing inequities. The formula is not equitable; the funds provided to the public schools are not adequate.

The concern of the Special Committee investigating the Colorado schools is that *each* child attending public schools in Colorado be accorded not only an equal education, but an outstanding one. It is the conviction of the NEA-PR&R Commission that no investment is more worthwhile and farsighted than investment in education. This report offers the citizens and elected leaders of Colorado recommendations for fiscal reform which will greatly enhance the quality of that state's educational enterprise.

Robert B. Turner, Jr., *Chairman*
NEA Commission on
Professional Rights and
Responsibilities

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Introduction

THE INVESTIGATION REQUEST

At a meeting of the Colorado Education Association (CEA) Delegate Assembly on March 15 and 16, 1968, the delegates approved a resolution to invoke sanctions on the state of Colorado by public censure of the Governor and Legislature for "inadequate efforts in the area of tax reform, financial support of education, and equalization of the distribution of state funds for public education." Further, delegates adopted a resolution requesting that the National Education Association (NEA) begin an immediate full-scale investigation of the educational finance conditions existing in Colorado in order that the people of Colorado might be made aware of the danger of deteriorating school conditions in Colorado.

THE PRELIMINARY INQUIRY

In response to the CEA request, the NEA Commission on Professional Rights and Responsibilities (PR&R) arranged for a preliminary inquiry to be conducted to ascertain whether the conditions existing in Colorado were of sufficient substance and scope to warrant a full-scale investigation. The preliminary inquiry team met in Colorado and examined numerous statistical documents and spoke with many persons and group representatives knowledgeable about school conditions in Colorado. These persons included the state superintendent of public instruction; the Governor; and representatives of the Colorado Education Association, the Colorado School Boards Association, the Colorado Congress of Parents and Teachers, and local NEA affiliates in Colorado.

As a result of their examination, the preliminary inquiry team found that—

- Between 1960 and 1966, per pupil expenditures in Colorado have fallen from 104 percent to 92 percent of the national average.
- From 1960 to 1967, state support for public elementary and secondary schools in Colorado fell from a ranking of thirty-eighth in the nation to a ranking of forty-sixth.
- During the same period, teacher salaries declined by nearly 12 percent from the national average.
- The Colorado Legislature has failed to act, in spite of repeated requests from the CEA and various other state organizations for more than a decade. The Governor and the State Legislature have failed to enforce property tax assessment equalization, even though it is commonly known that the laws of Colorado are being ignored.

- There is still need in the state for a reorganization of school districts. Consolidation of outlying attendance units is still clearly needed to effect necessary educational improvements.
- Despite urgent requests from both state and private educational agencies, the Governor failed to place on his call to the 1968 Legislature matters of urgent importance concerning improved distribution of educational funds and an improved method of collection of such funds.

THE INVESTIGATING TEAM

The findings and recommendations presented by the inquiry team moved the members of the Interim Committee of the NEA-PR&R Commission to authorize a full-scale investigation. Accordingly, the NEA-PR&R Commission appointed a special investigating committee of seven members representing NEA-PR&R. The members have served as an independent fact-finding and recommending body whose specific charge was to assess the adequacy of Colorado's support of its educational program; its members served without pay. A school finance expert served as adviser.

THE INVESTIGATION

Members of the study group met in Denver May 12 through May 16, 1968, to conduct the investigation. Part of their time was spent visiting school districts throughout the state. Vast quantities of materials were examined, and numerous persons and group representatives were interviewed. Team members spoke with teachers from various sections of the state, public leaders, members of local associations, superintendents, and representatives of the State Department of Education, and of civic and community groups; in fact, they contacted a broad cross-section of the Colorado leadership and its publics.

PURPOSE AND SCOPE

In issuing this report, the purpose of the NEA Special Committee is two-fold—

1. To examine the conditions and attitudes underlying the alleged deficiencies of school support in Colorado
2. To direct official and public attention to measures which could be taken to alleviate those conditions.

This report does not deal with specific problems of individual local school districts except as they have broad application to statewide conditions.

Background

Colorado is a state of contrasts and diversity. Its 2,020,300 inhabitants represent a mixture of races and ethnic groups. Whites, Negroes (3 percent), Mexican-Americans (7.9 percent), Orientals (0.45 percent), and Indians (0.23 percent) comprise the Colorado population.[1] As of 1966, 75 percent * of this population was concentrated in urban areas; * the remaining 25 percent was widely dispersed throughout the state.

ECONOMIC ABILITY

The population is diverse not only in descent and location in the state, but also in income level. The per capita effective buying income ** in Colorado ranges from lows of $505 in Hinsdale County and $812 in Costilla County to highs of $2,992 in Clear Creek County and $3,031 in Jefferson County (the highest in the state).[3] In some communities, the average family income is $100,000. In others, it falls below the poverty level. Income data for 1966 are shown below: [4]

Effective buying income per capita estimated at $2,743
Effective buying income per household estimated at $8,064
Households with income under $3,000, 21.1 percent
Households with income under $5,000, 38.4 percent
Households with income over $10,000, 18.7 percent

There is close correlation between the level of income of the community and its support of the schools in Colorado.

The average expenditure per pupil in Colorado in 1967-68 was somewhat below the national average.

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* Urban population, as defined by *Rankings of the States, 1968,* is persons living in (a) places of 2,500 inhabitants or more incorporated as cities, boroughs, villages, and towns; (b) the densely settled urban fringe, whether incorporated or unincorporated, of urbanized areas; (c) counties that have no incorporated municipalities within their boundaries and have a density of 1,500 inhabitants or more per square mile; and (e) unincorporated places of 2,500 inhabitants or more.

** Net effective buying income, as defined in *Rankings of the States, 1968,* is an estimate of disposable personal income obtained by deducting direct personal taxes and certain other nontax payments to government from personal income. The personal taxes deducted include federal, state, and local income taxes; estate and gift taxes; and miscellaneous licenses and permits. Property taxes are not deducted.

Current Expenditure per Pupil in Average Daily Membership and Average Daily Attendance, 1967-68 [5]

	ADM	*ADA*
United States	$581	$619
Colorado	545	575

Colorado income was approximately equal to the national average in 1966, the latest year for which data are available.

Per Capita Income, 1966 [6]

United States	$2,963
Colorado	2,916

However, the increase in per capita income in Colorado was greater than the national average increase during the past 10 years. If this greater rate of growth continues, Colorado will soon exceed the national average.

Percent Increase in per Capita Income, 1956-66 [7]

United States	50 percent
Colorado	50.4 percent

The cost of living also has risen within the past few years. A special release from the U.S. Department of Labor showed that in the autumn of 1966, the average annual cost for a moderate standard of living for a well established family of four was $9,191 in urban areas of the United States. For a nonmetropolitan area (2,500 to 50,000 population), the amount necessary to maintain the same standard of living dropped to about $8,360.[8]

In recent years, the cost of education in Colorado, as was generally true in the United States, increased more rapidly than the tax bases commonly utilized for its support.

The annual increase in expenditures overall for education in Colorado equals 9 to 11 percent per year. One major reason for the increase in educational expenditures is the raising of teacher salaries. However, salaries of Colorado teachers do not presently exceed, or even equal, the U.S. average for teacher salaries.

Estimated Average Teachers' Salaries, 1967-68 [9]

	Elementary	*Secondary*
United States	$7,077	$7,569
Colorado	6,735	7,025

Another major reason for the increase in educational expenditure is a recognition of the need to go beyond traditional programming and to pro-

vide additional specialized programs designed to meet the needs of the exceptional child. These needs would include programs for the physically handicapped, the mentally retarded, the emotionally disturbed, the socially maladjusted, and the exceptionally gifted child. Differing educational programs require unequal funding. The chart below illustrates the cost of various types of programs which schools have traditionally undertaken. Figures for a later date are not available as of this writing, but it is assumed that the cost ratio will vary *at least* as much as indicated by the chart.

National Cost Ratio and Average Cost per Pupil by Instruction Areas, 1962-63 [10]

Program	Cost ratio	Average cost per pupil
Kindergarten	0.49	$199.89
Elementary	1.00	408.20
Junior high school	1.20	489.69
Academic high school	1.34	544.97
Vocational, trade, and technical high schools	1.81	737.00
Handicapped	2.13	867.80

State property valuation is growing about 3 percent per year. Property tax is the largest tax source. Over half of the total revenues at the state level comes from the property tax. Income taxes and sales taxes are growing about 8 percent per year.

General expenditures of the state are increasing 11 to 13 percent a year. General revenue receipts are increasing 6 to 7 percent a year.

The problems of financing education in Colorado are compounded by many factors. One is the high degree of ownership of land by the federal government, which owns 36.2 percent of the land in Colorado.[11] In some counties, only a small percentage of the county land is on the tax rolls. Colorado derives its income from a variety of major sources. The manufacturing industry accounts for major revenue receipts. Agriculture is a prime source of revenue. Colorado also has much money invested in the mining industry. It ranks among the leading 10 states in production of petroleum products. Tourism is a rapidly increasing source of revenue.

THE SCHOOLS

In Colorado's 63 counties, there are 181 operating school districts of varying sizes. The 181 districts represent a major reduction in total number

of operating districts through recent consolidation efforts. The 538,000 students enrolled in these districts in the 1966-67 school year represent 94.3 percent of the total student population of Colorado. The majority of these students attend schools in urban centers. In this report, schools will be grouped on the basis of the following four pupil population levels:

Group I	More than 10,000	(11 districts)
Group II	1,000 to 9,999	(53 districts)
Group III	500 to 999	(30 districts)
Group IV	Fewer than 500	(85 districts)

BODIES GOVERNING SCHOOL DISTRICT AFFAIRS

- The State Board of Education

  The State Board of Education is elected by the people of Colorado, as are all boards of education within the state. The Commissioner of Education, appointed by the State Board of Education, stands at the head of the public school system in Colorado.

- The Tax Commission

  The Tax Commission is a three-member body empowered by law to administer state programs. Its Commissioner is appointed by the Governor. By law, a district is permitted to increase revenue raised through property taxation by an amount not to exceed 5 percent of the revenue raised from the ad valorem tax the preceding year. When it becomes necessary to exceed this figure, the local district must obtain permission from the Tax Commission to do so.

- The State Equalization Board

  The State Equalization Board is empowered to enforce state equalization ratios. Its membership is comprised of the five elected officers of the state. A recent action initiated by the State Equalization Board has been the appointment of teams to reassess five of the counties within the state which had not yet attained 30 percent assessed valuation. The State Tax Commission wrote a letter to the State Board of Equalization on June 3, 1968, recommending that the five counties be carefully scrutinized for inequities in assessment practices. On June 11, a letter was directed to the State Tax Commission from the State Equalization Board which indicated that action should be taken against the five counties.

The Professional Staff

THE TEACHER

The average child's degree of classroom achievement can be largely attributed to the talents of the individual teacher. Teachers must have the ability to communicate with students; they must possess the ability to structure an effective classroom situation; they must be competent in their respective instructional fields.

The kind of teachers that a school system attracts depends on many factors, the most important being location, type of educational program, and salaries. If the learning environment allows for little flexibility from traditional teaching methods, creative teaching may well be stifled. If salary schedules do not compare favorably to those of nearby states which compete for persons from the same market, the better teachers may well go to those areas where salaries are more reasonable.

The Colorado public schools employ more than 27,000 full-time instructional staff personnel. Their qualifications, their salaries, and their duties vary from district to district. It is desirable that every teacher have a master's degree and teach in his area of specialization, but most districts do not meet these criteria. Colorado statutory provisions do not forbid school systems the option of allowing a teacher to instruct in areas other than that of his specialization. Once a teacher is certified, he may teach any subject at any level or in any specialized role and not be considered to be teaching out of his field unless the program is special education or is receiving federal funds.[12]

TEACHER TURNOVER

Certain school districts in Colorado reported a high teacher turnover. The average teacher turnover rate for school systems with enrollments of 25,000 to more than 100,000 was 12.4 percent in 1965-66.[13] Figures for later years are not available. Colorado school officials had no average figures available for statewide teacher turnover. Individual district turnover rates ranged from 14 to 30 percent yearly. In the poorer districts, many teachers who begin their teaching careers in the district leave to teach in another system after gaining two or three years of teaching experience. This creates a problem of adequately staffing schools in financially deprived districts.

SALARIES

Colorado is making progress towards better salary schedules, but in the 1967-68 school year the state average was $5,117, which was $2,883

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less than the NEA-recommended beginning salary of $8,000. The 1968 NEA resolution on salaries calls for a beginning salary of $10,500 and a maximum of at least $21,000 for experienced teachers holding the master's degree. Colorado's average beginning salary is now about $5,357.[14]

Some districts in Colorado have enacted relatively attractive salary schedules; others provide a *maximum* salary which is equal to the *starting* salary for some other districts within the state.[15]

Area	*Minimum for B.A.*	*Maximum*
Calhan RJ1	$5,000	$5,650
Peyton Jt.	4,200	5,600
South Conejos Re10	4,500	5,500

Overall, Colorado salaries do not compare favorably with those of many neighboring states.

Estimated Average Salaries of Elementary and Secondary Teachers, 1967-68 [16]

Area	*Elementary*	*Secondary*	*Percent paid more than $7,500*
United States	$7,077	$7,569	36.7
Arizona	7,440	8,025	52.0
Colorado	*6,735*	*7,025*	*25.0*
Nevada	7,710	8,000	49.5
New Mexico	6,990	6,971	26.5
Utah	6,600	6,680	35.0
Wyoming	6,962	7,136	24.4

IN-SERVICE EDUCATION

There should be provision in every school budget for the development of staff personnel. The Special Committee found that there is little comprehensive in-service education for the teacher in Colorado public school systems. While some districts have recognized the need for in-service education and have developed excellent programs, in most districts the teacher is left to his own devices to establish communication with his students. In most districts, the teacher is not kept up-to-date on developmental programs of value to him in his classroom. In-service training, particularly with regard to the provision of innovative programs and materials for use in schools in the low tax-base areas, is lacking in the Colorado system.

SUPPORTIVE PERSONNEL

School districts also provide services other than those which may be rendered in a classroom situation. Supervisory services, counseling services (including psychiatric and psychological services), curriculum development services—all require personnel who have advanced training in these specialized fields.

Some schools have recognized the need for teachers to have assistance in the classroom and are employing teacher aides to assist in carrying out those classroom tasks which may be executed well by persons not holding a college degree.

Supervisory Services

- Supervisory services are provided in 10 percent of the Colorado public schools. However, in 90 percent of the districts, there are no supervisory services at the district level. Very little help is provided in most small districts in the area of supervisory assistance.[17]

Curriculum Specialists

- The Colorado public schools employ 101 curriculum specialists, but their distribution is not equitable across the state. While 52 percent of the districts with enrollments of more than 10,000 have the services of a curriculum specialist, only 25 percent of those districts with enrollments of 1,000 to 9,999, 8 percent of those districts with enrollments of 500 to 999, and only 4 percent of those districts with fewer than 500 students have the services of such a specialist.[18]

Counseling

- Most of the districts with enrollments of over 10,000 are able to provide psychological but not psychiatric services. Thirty percent of the districts have a counselor-pupil ratio of less than 1 to 300, the maximum ratio recommended by guidance authorities. Seventy percent of Colorado districts do not maintain this ratio and more than 23 percent have no counselors.[19]

Counselor-Student Ratios [20]

Ratio of students per counselor	*Percent of districts*
1–199	4.97
200–299	25.97
300–499	35.36
More than 500	10.50
No counselors	23.20

- The psychological and psychiatric services provided by various districts are—

Percent of Districts Providing Psychological Services [21]

Size of districts	*Psychological services*	*Psychiatric services*
1–499 students (85 districts)	10.1%	6.7%
500–999 students (30 districts)	13.0	14.0
1,000–9,999 students (53 districts)	48.0	23.0
10,000 or more students (11 districts)	85.0	34.0

- Teacher aides provided in the Colorado districts by district size are as follows—

Percent of Districts Employing Teacher Aides [22]

Size of districts (secondary only)	*Percentage employing aides*
1–499 students	26.1
500–999 students	35.0
1,000–9,000 students	33.0
10,000 or more students	57.1

Figures for actual numbers of teacher aides employed in the individual districts were not available to the Special Committee. It must be pointed out that a district would need to employ only one aide to be classified as a district employing teacher aides. It was further reported to the Committee that in some cases where funds were provided for employment of teacher aides, the money was actually used to employ clerical assistants for the school administration.

ADMINISTRATIVE PERSONNEL

The role of the administrator demands superior personnel with specialized training in the duties of administration. Administrators who hold advanced degrees in administration and who exert continuous leadership in curriculum improvement are vital to the effective operation of school districts. However, Colorado does not require that its administrators be specifically trained for administration. Possession of a teaching certificate qualifies the holder for an administrative position without further training. The *Colorado Education at the Crossroads* study reports that only 110 superintendents of 181 are qualified in administration and that only 61 percent

of the high school principals, 55 percent of the junior high school principals, and 47 percent of the elementary school principals are sufficiently trained for their respective roles.[23] Colorado must strive for specialized qualification for all of its administrators so that *all* Colorado school districts will benefit from the best possible administration.

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Educational Program

Equality of educational opportunity does not exist in Colorado, although some districts are able to provide their students with an adequately rich program. High tax bases allow them to do this with reasonable tax effort. Their curricular offerings are excellent. However, the majority of districts are not high tax-base districts and therefore cannot afford programs comparable to those of financially favored districts.

A well planned curriculum is adaptable to the distinctive needs of the individual student. It includes materials at all levels in each subject appropriate to the school district and its population.

THE REQUIREMENTS

Recent curriculum studies indicate that three times the number of units required for graduation would establish a quality level of offerings for Colorado's high schools. The *Colorado Education at the Crossroads* study stated that Colorado's four-year high schools should offer a minimum of 54 units and its three-year high schools, a minimum of 42 units.

- For a senior high school (grades 9 through 12), State Department accreditation requires "minimum subject offerings of 26 units of work in the academic areas." These include English, social studies, science, mathematics, foreign language, fine arts, vocational and practical arts education, physical education, and safety.[24]

GENERAL OFFERINGS

The following chart depicts the average number of offerings in selected curriculum areas:

Average Number of Offerings in Selected Curriculum Areas [25]

	School organization		
Subject	*9-12*	*10-12*	*7-12*
English	6.3	6.9	9.2
Social studies	4.6	7.6	6.5
Business education	5.2	9.9	5.1
Art	1.0	3.5	1.1
Music	2.2	4.5	3.8
Practical arts	3.8	9.8	4.9
Vocational education	2.8	4.8	2.3

VOCATIONAL EDUCATION

A December 1966 report on the needs of vocational education in Colorado pointed out that only 18 percent of high school students were enrolled in vocational courses, whereas it was estimated that only 30 percent of the total student bodies would graduate and continue training in junior or four-year college. Therefore, as many as 70 percent of the graduating class might well take advantage of a comprehensive vocational-technical education program which would offer students a variety of classes more suited to today's economy and demands.[26]

- Most Colorado schools concentrate on the basic and traditional vocational courses such as vocational agriculture and home economics.
- Of 91 small four-year high schools in 1966-67, 17 offered no practical arts courses, 36 offered no vocational education, and 11 had neither practical arts nor vocational education.[27]

SPECIAL EDUCATION

Special education services, although well developed in some of the larger districts, need great expansion throughout the state. The services presently available fill only a small part of the need. Programs for physically, mentally, emotionally, economically, or culturally deprived children are needed for about 10 percent of the school population. The U.S. Office of Education cites average areas of exceptionality per 1,000 children:

Areas of Exceptionality per 1,000 Children [28]

Exceptionality and number per 1,000 Children
Mentally retarded
Educable, 21; trainable, 2
Visually handicapped
Blind and partially sighted, 1
Auditorially handicapped
Deaf, 1; hard of hearing, 5
Communicably handicapped
Speech impaired, 35
Special health problems, 13
Neurologically or perceptually impaired
Orthopedically impaired
Chronically ill
Multiple handicapped
Emotionally disturbed, 10
Socially maladjusted, 10

- While colleges in Colorado are making a good effort to encourage education students to go into special education, present Colorado needs far outweigh available personnel. Current needs for such personnel are 3,614; Colorado has a total of 702.[29]
- Necessary professional services can be purchased on only a limited basis through state funds. The law provides for psychiatrists, psychologists, and social workers. It does not mention pediatric, neurological, or other necessary services.[30] Furthermore, while the law provides for 80 percent reimbursement, in 1967-68 the state's reimbursement amounted to only 55 percent.

Although Colorado has been making an effort to meet the needs of the exceptional child, much more could and should be done. As later sections of this report will show, Colorado has committed itself to more comprehensive programs, but at the same time, the state has failed to provide the necessary funding for the operation of the programs. In the past five years, the state has funded only 52.5 to 69.7 percent of its commitment to special education.[31]

MINORITY POPULATIONS

Minority groups of Indians, Negroes, and Mexican-Americans attend Colorado public schools. There is a need to develop educational programs which emphasize the richness of the diverse cultural backgrounds and experiences of the students enrolled in the public schools. Funds should be provided to train and/or recruit teachers to meet the special needs of children from minority groups. Such training should equip these teachers to aid students in the preservation of their cultural values and in ethnic identification as well as in integration into the American society. Special attention should be directed to the needs of the minority groups in Colorado, that is, of Indians, Mexican-Americans, and Negroes. Consideration should be given to using the concept of English as a second language (ESL) in those areas where English is not the first language of the child.

The Mexican-American student population is often a majority in certain areas of the state. In many of the schools, particularly in the southern districts, there is a great need for Mexican-American teachers to work with students from Spanish-speaking backgrounds. In some of these schools, the Mexican-American population constitutes as much as 98 percent of the total student body. A survey made by Roy McCanne of the Colorado Department of Education showed that in the 10 southern counties with the highest population of Spanish-surnamed students in 1966, there were fewer Spanish-surnamed teachers than there were buildings.[32]

SUMMER PROGRAM

The Colorado public school systems do offer summer programs, but the diversity and extent of the courses vary significantly from district to district. Moreover, many of the programs stop at the level of remedial work and do not offer accelerated or enrichment programs.

Summer School Offerings [33]

	Percent of districts offering courses by size			
Area and level	*10,000 or more*	*1,000-9,999*	*500-999*	*1-499*
Reading, junior high	100.0	47	37	14.0
Reading, senior high	63.6	25	17	7.7
Mathematics, junior high	90.9	37	27	1.3
Mathematics, senior high	81.8	26	17	2.5
Typing, junior high	63.6	19	3	1.3
Typing, senior high	90.9	27	13	2.5

KINDERGARTENS

Kindergarten programs are designed to broaden the experiences and understanding of the children enrolled and further to provide the child with an orientation to the world of school. In Colorado, approximately 114 of 181 operating school districts have some sort of kindergarten instruction. Because districts are increasing their kindergarten offerings, a greater percentage of kindergarten-age children are being served in the public schools.[34]

Year	*Estimated age 5 population*	*Closing day of school kindergarten population*	*Kindergarten as percent of age 5 population*
1960	40,745	26,143	64
1961	42,186	27,482	65
1962	43,871	29,403	67
1963	43,689	32,822	75
1964	45,060	34,522	77
1965	44,499	35,024	79
1966	44,850	36,106	81
1967	44,381	38,185	86
1968	44,558	40,630	91

In the fall of 1965, only 107 of the then 183 operating districts in Colorado held kindergarten sessions in public schools. There are a few

districts holding kindergarten sessions lasting from several weeks to several months but less than the full school term.[34]

CURRICULUM DEVELOPMENT

The basic program of the school is determined by the curriculum it offers. The schools must keep up with the changing needs of business and with societal demands. The schools must take into consideration the students involved. Any curriculum development program requires co-operation between the administration and the staff. It requires persons with specialized knowledge in curriculum development. It requires released time for research. It requires pilot studies, dissemination of research, periodic self-studies of schools, and follow-up studies of both graduates and dropouts. It requires experimentation and innovation.

- Ninety percent of the Colorado districts do not have supervisors or curriculum specialists. In districts with enrollments of more than 10,000, 52 percent have the services of curriculum specialists; in districts of 1,000 to 9,999, 25 percent have curriculum specialists; in districts of 500 to 999, 8 percent have them; and in districts enrolling fewer than 500, only 4 percent have them.[35]
- Fifty-three percent of the elementary principals are not prepared in administration, supervision, or curriculum development leadership.[36]
- The majority of Colorado's evaluation activities consist of those provided for in Title I and Title III programs and action research innovative projects.[37]
- Less than 1 percent of the Colorado student population is enrolled in experimental classes.[38]

STUDENT ACHIEVEMENT

The success of past Colorado school programs can in part be measured by student achievement levels. Future Colorado school programs can in part be determined by an analysis of achievement records.

- The average grade level attainment of all persons 25 years and older in Colorado is 12.1 years. Nationally, the average is 10.6 years.[39] However, Spanish-surname attainment is only 8.2 years.[40]
- In three of Colorado's largest cities, the Spanish-surname educational attainment was at least two years below the Anglo attainment in 1960. In Denver, the Anglo attainment was 12.3, the Spanish surname, 8.8; in Colorado Springs, the Anglo attainment was 12.4, the Spanish surname, 10.1; in Pueblo, the Anglo attainment was 11.0, the Spanish surname, 8.1.[41]

- Of the Colorado population 14 years and older in 1960, 1.3 percent were illiterate. Nationally, 2.4 percent fall into this category.[42]
- Of those enrolled in the ninth grade in Colorado schools in the fall of 1963, 80.5 percent graduated from high school in 1966-67. Nationally, 77.8 percent completed four years of high school.[43]
- Of the students enrolled in Colorado's sixth grades, *25 percent drop out* before they graduate from high school.[44]
- Of the 75 percent remaining students who do graduate, only 40 percent pursue some form of post-high school training.[44]
- It was reported to the Committee in some of the districts that as many as 40 percent of the Mexican-American students had to be held back in the first year of elementary school.

ACCREDITATION

Seventeen of the 181 districts in Colorado are not accredited by either the State Department of Education or by North Central.[45] This means that 17 high schools and their feeder schools are not accredited. Not all of the elementary schools, however, have been appraised. They have merely been accredited along with the high schools. At the time of the investigation, there was little difference between the North Central and state accreditation criteria. North Central is now in the process of changing its criteria as is the State Department of Education. The state accredits the entire school system, not just high schools. North Central accrediting standards presently apply only to high schools. The Special Committee is of the opinion that accreditation procedures in Colorado need immediate revision—particularly in view of the present omission of elementary schools by the North Central accrediting agency.

PHYSICAL FACILITIES

Colorado is included among the minority of states which provide no state financial assistance to local districts for school construction. The result of leaving provision of building facilities to local initiative and local financing is unfortunate. Elementary and secondary school facilities are inadequate in many districts.

The extent to which a school program can maintain a favorable physical school environment is in itself a measure of excellence. Those who teach in Colorado must consider the overall physical condition of the schools in order to make a valid determination of their potential teaching success. Class size, special purpose rooms, and library facilities are a few of the essential physical characteristics which must be examined in order to evaluate a total school program.

CLASS SIZE

Class size in Colorado varies with the size of the school district. In the larger districts, large classes are to be found frequently; in the smaller districts, large classes are rare, and small classes are common. In fact, classes are so small in some schools that the need for reorganization and consolidation becomes immediately apparent. The present arrangement is neither educationally nor economically desirable.

Thirteen large elementary schools with 3,500 children have overlapping sessions to compensate for crowded conditions. There are 2,600 elementary classes with enrollments of 30 or more children. Authorities agree that elementary education is best provided in groups of 25 or fewer children. Nearly one-fourth, or 2,600, of the total number of elementary classes in the state have more than 25 children.[46]

LIBRARIES

The Special Committee concurs with the point made by the writers of *Colorado Education at the Crossroads*—

> Libraries are the heart of a school if emphasis is on reading, inquiry, and investigation. The pupil needs a range of material in which he can find the answers he seeks, in a form he can use, with the professional assistance that helps him develop his investigative skills. Colorado has more schools without libraries than without gymnasiums or cafeterias. One out of three elementary schools does not have a library. One out of six junior high schools does not have a library. How many schools can conduct an adequate secondary program without a library is difficult to understand! If Colorado is to provide an adequate education for all children, libraries must be provided for 253 elementary schools, 28 junior high schools, and 14 senior high schools.[47]

SPECIAL PURPOSE ROOMS

Many schools have no counseling offices. If he is to perform his function, the counselor must have a private office in which he can meet with his students in a counseling situation. A number of districts do not have science laboratories. How can a science teacher work effectively in developing imaginative skills in science without a place for students to carry on scientific investigation? The problem of facilities for specialized activities is especially acute at the elementary level.

A survey of facilities conducted by the researchers for *Colorado Education at the Crossroads* revealed that—[48]

Out of 1,215 schools of all types,
832 do not have a special education room.
732 do not have an auditorium.

718 do not have an audiovisual center.
712 do not have an art room.
707 do not have guidance offices.
492 do not have music rooms.
295 do not have libraries.
258 do not have a cafeteria.

Out of 233 secondary schools,
127 do not have an audiovisual center.
98 do not have an auditorium.
93 do not have a general shop.
83 do not have art rooms.
65 do not have guidance offices.
36 do not have a cafeteria.
35 do not have music rooms.
34 do not have a chemistry laboratory.
33 do not have a stage.
30 do not have a biology laboratory.
15 do not have a gymnasium.
14 do not have a library.

A high school cannot carry on an adequate program if a library, guidance offices, an auditorium, and laboratories are not available.

In junior high schools, the situation is worse—

Out of 153 junior high schools,
143 do not have an auditorium.
125 do not have an audiovisual center.
97 do not have an art room.
90 do not have a biology laboratory.
78 do not have guidance offices.
30 do not have a music room.
30 do not have a cafeteria.
28 do not have libraries.
28 do not have gymnasiums.

The schools most lacking in specialized facilities are the elementary schools—

Out of 820 elementary schools,
700 do not have any type of shop.
564 do not have guidance offices.
532 do not have art rooms.
496 do not have an audiovisual center.
420 do not have a music room.

358 do not have a medical clinic.
253 do not have a library.
231 do not have a gymnasium.
190 do not have a cafeteria.

It is apparent that essential space for learning is not available to all children in Colorado. Personal observations of classrooms constructed in the nineteenth century force the conclusion that the present system of financing school buildings in Colorado is not producing facilities needed to house an educational program adequate for the latter half of the twentieth century.

Special Problems of the Small and Low Tax-Base Districts

Although 75 percent of Colorado's population is concentrated in urban areas of the state, there are 500,000 persons living in rural areas for whom Colorado must provide goods and services. Equality of education does not exist in Colorado. This is especially true in the small, low tax-base districts where further reorganization and consolidation are crucial. The difficulty of providing equality of educational opportunity is acute because of the low pupil enrollment of many school districts and the large geographic areas which they must serve. In some cases, sparsity of population necessitates the continuation of the small schools in remote areas of the state. Efforts have been made to institute reorganization and consolidation. The number of school districts in Colorado has been reduced from 1,648 in 1950 to 181 in 1968, but small districts are still paying a premium to maintain programs of minimal services. The highest per pupil cost is found in those districts where services are least.

COST

- In districts with pupil enrollments of 1 to 499, 17 percent spend more than $1,000 per pupil; 74 percent of these districts spend more than $700 per pupil per year. In the state as a whole, only 41 percent of Colorado's districts spend more than $700; and only 8 percent spend more than $1,000.[49]

SERVICES

- Special education

In districts with pupil populations of more than 10,000, 41 percent have teachers for exceptional (handicapped) children. In districts with pupil populations of fewer than 500, only 10.2 percent have teachers for exceptional children.[50]

- Psychological services

In districts with enrollments of more than 10,000, 85 percent have the benefit of psychological services, and 34 percent have the benefit of psychiatric services. In districts with fewer than 500 students enrolled, 10 percent have psychological services, and 6 percent have psychiatric services.[51]

- Counseling services

In districts with 10,000 and more student enrollment, 99 percent have

counseling services. In those districts with enrollments of fewer than 500, only 63 percent have counseling services.[52]

- Supervision

In those districts with enrollments of 10,000 and more, 90 percent have supervisory services. In those districts with enrollment of fewer than 500, 97 percent have *no* supervisors.[53]

- Course offerings in the high schools.

In those districts with enrollments exceeding 10,000, 59 percent offer more than 40 courses. In those districts with a student population of fewer than 500, 69 percent offer *fewer than 40 courses,* and 41 percent offer *fewer than 25 courses.*[54]

- Facilities

In high valuation districts, no student has to attend overlapping sessions or an extended school day. In low valuation districts, 2,331 elementary pupils and 2,872 secondary pupils are attending double sessions.[55]

State Financial Support to Education

PRESENT STATUS[56]

Colorado law provides that the money of a school district shall be received and disbursed through three basic funds—the General Fund, the Capital Reserve Fund, and the Bond and Interest Fund. Within the limits of law and at the time the budget is adopted, the board of education certifies to the county commissioners the amount of revenue required to be raised through property taxes for each of the funds. The county commissioners then set the property tax mill levy to raise the required revenue.

The calendar year is the fiscal year for Colorado school districts. At the end of each fiscal year, the board is required to order an audit of funds by a certified public accountant and to send a copy of the audit report to the State Department of Education.

FUNDS OF THE SCHOOL DISTRICT

General Fund. The major costs of current operation of the district are budgeted and accounted for through the General Fund. Revenue for the operation of the school district flows into the General Fund from several sources, including state and federal appropriations, specific ownership taxes, county and district property taxes, and other minor sources.

Capital Reserve Fund. Each school district is authorized to levy up to two mills for the Capital Reserve Fund. The purpose of this fund is to permit the district to pay, on a pay-as-you-go basis, for long-range capital improvement projects such as buildings, remodeling, or high-cost equipment. Money may be accumulated in this fund from year to year and used as the need arises. Although the revenue flowing into this fund is insufficient to permit the financing of major capital construction projects, it provides a substantial supplement.

Bond and Interest Fund. Major construction projects of school districts are financed through the issuance of bonds authorized by a vote of the property tax payers of the district. At the discretion of the board, bonds may be approved and issued in an amount not to exceed 10 percent of the assessed valuation of the district. With the approval of the Colorado Tax Commission, the limit on bonded debt may be increased to 15 percent. In reorganized districts, only the debt of the newly formed district is considered in computing the debt limit. After the bonds have been authorized and sold, the board certifies the amount required during the year for the payment of principal and interest, and the county commissioners establish the levy based on the amount of revenue required.

SOURCES OF REVENUE FOR SCHOOL SUPPORT

The major portion of the money for financing Colorado public schools comes from county and school district property taxes, state appropriations to the Property Tax Relief Fund, and state appropriations to the Minimum Equalization Program. Minor amounts of revenue are provided through—

1. Specific ownership taxes, interest on investments, tuition charges to nonresident pupils, book fees, and so forth.
2. State appropriations to assist with transportation costs and other specific programs, such as special education, migrant education, excess growth, or small attendance centers.
3. Federal funds to help pay the costs of special projects or the costs of educating children whose parents live or work on federal installations.

The amount and percent of revenue provided by each governmental unit in 1966-67 is shown below.

Support of Public Schools in Colorado
by Governmental Units in 1966-67

	Amount	*Percent of total*
Local districts	$140,899,667	50.5
County	33,691,011	12.1
State	78,594,597	28.2 *
Federal	25,569,205	9.2
Total	$278,754,480	100.0

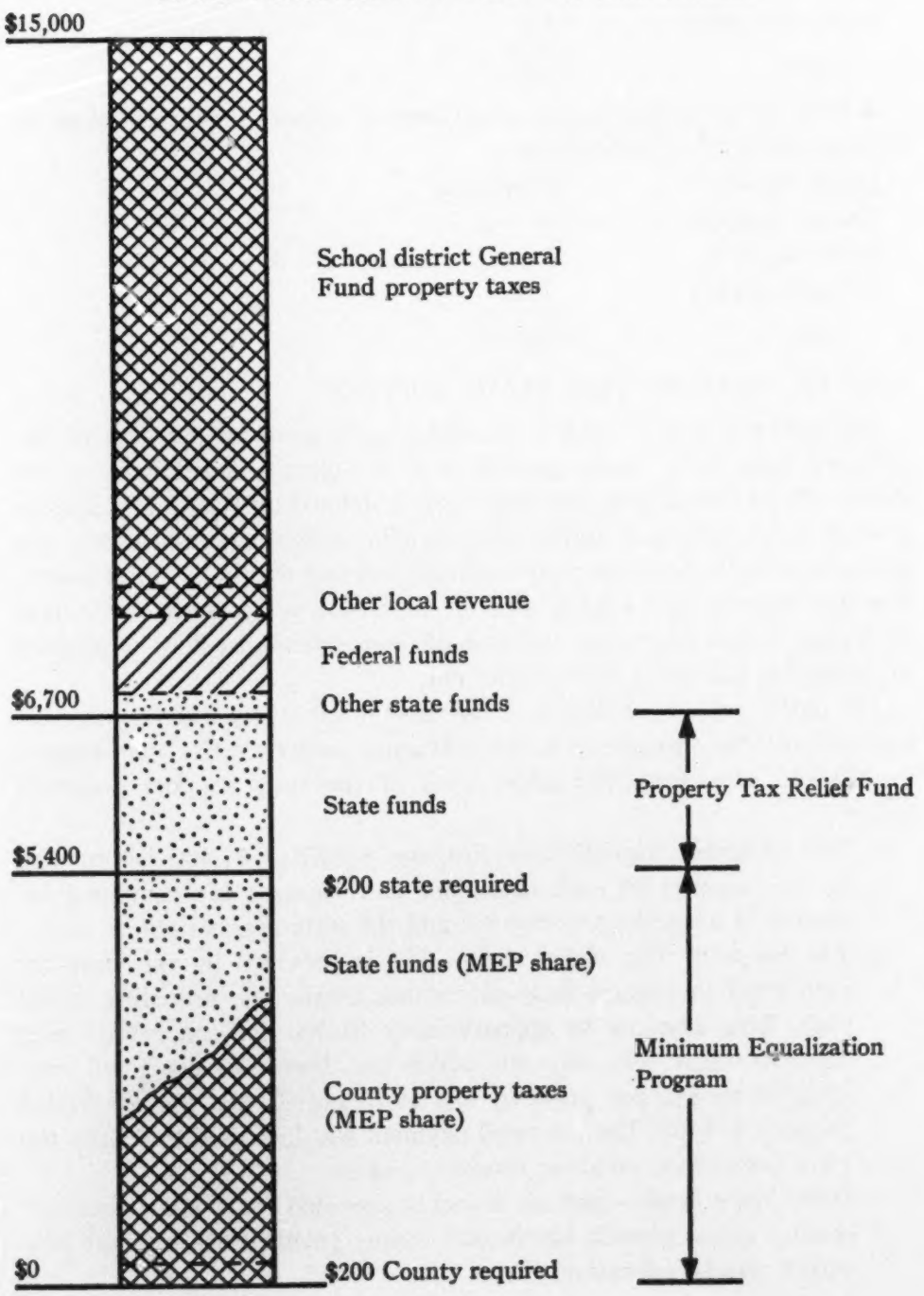
School support is presented in another format by showing how a typical classroom unit operating at a cost of $15,000 in 1967-68 is financed. This information is presented as Illustration I (see following page).

When the percentages of local, county, state, and federal support for the operation of Colorado public schools are analyzed, it becomes apparent there is great diversity among the districts. It is also obvious that the state average of local, county, state, and federal support differs greatly from state medians. This can be explained by the impact on averages of a relatively few large metropolitan districts. Generally, the large metropolitan districts receive far less state support per pupil than is received by the more numerous smaller districts.

* State support now is estimated to be about 24 percent.

Illustration 1

Financing one classroom unit in a typical Colorado school district spending $600 per pupil, $15,000 per CRU.



A table of local, county, state, and federal support showing *average support* per pupil would reflect—

Local support	50.5 per cent
County support	12.1
State support	28.2
Federal support	9.2
Total	100.0

A table of local, county, state, and federal support showing *medians* of support per district would reflect—

Local support	42 per cent
County support	14
State support	35
Federal support	9
Total	100.0

UNIT OF MEASURE FOR STATE SUPPORT

The "classroom unit" (CRU) is used as a measure for purposes of distributing state funds under provisions of a Colorado law known as the Public School Foundation Act. The CRU is defined by law as 25 pupils in average daily attendance during the preceding school year and should not be confused with the concept of a teacher meeting with a group of pupils. The law requires that schools shall be in session not less than 172 days each year, but no more than 180 days of pupil attendance may be counted in computing classroom unit entitlement.

The pattern of school finance is the same in all school districts, but the amount provided through each of the revenue sources varies from district to district. The allocations under each of the state support programs follow:

1. *The Minimum Equalization Program* (MEP)—$5,400 is provided for the support of each classroom unit through the combined resources of a county property tax and the state appropriation.
2. *The Property Tax Relief Fund*—$52 is provided by the state for each pupil in average daily attendance during the preceding school year. This amounts to approximately $1,300 for support of each classroom unit. The amount, which had been $40 per pupil, was changed to $52 per pupil by the 1967 Legislature, made effective January 1, 1968. The per pupil payment was increased to $65 by the 1968 Legislature, effective January 1, 1969.
3. *Other state funds*—such as amounts provided for small attendance centers, excess growth, low income county entitlements, migrant education, special education.

In addition to state support payments, some districts receive federal support for specific projects or to assist in paying for the education of children whose parents live or work on federal installations.

School districts also have minor sources of revenue, such as the district's share of specific ownership taxes, interest, and tuition fees. Local district taxes comprise the balance of the revenue for school support and at the present time are the major share in most school districts.

OPERATION OF THE SCHOOL SUPPORT PROGRAM

Through the Minimum Equalization Program (MEP), $5,400 is provided for the support of each classroom unit, and for "low income counties," an additional $200 is provided. The operation of today's MEP is as follows:

1. *County required support*—$200 for the support of each classroom unit in the county is raised through a county mill levy.
2. *County-state shared support*—$5,000 is provided for the support of each classroom unit through the combined resources of a county mill levy and state appropriation. The share each must provide is computed as follows:
   (a) The total assessed valuation of property in a county is divided by the number of classroom units in the county.
   (b) The total adjusted gross income of people residing in the county is divided by the number of classroom units in the county.
   (c) The resultant computations of (a) and (b) are added together, then multiplied by the factor 0.0057. The product is the amount to be raised by the county for the support of each CRU.
   (d) State share—$5,000 minus county share. By subtracting the county's share of support per classroom unit from $5,000, the state share for each classroom unit is determined.
3. *State required support*—$200 for the support of each classroom unit is provided by the state, regardless of other state fund entitlements.
4. The state provides an extra $200 per classroom unit to those counties where the adjusted gross income per CRU is less than $100,000.

THE PROPERTY TAX RELIEF FUND (PTRF)

In 1965, the General Assembly passed legislation which acknowledged growing concerns about overdependence on property taxes in Colorado and the need for the schools to be adequately financed. The state sales tax was increased from 2 percent to 3 percent with drugs excluded, and it was made applicable to beer, wine, and liquor. A provision was added as a

food tax credit which provided an annual refund of $7 to each full-time resident of the state.

The "property tax relief fund" provided that each school district was entitled to receive during the calendar year an amount equal to $40 per pupil in average daily attendance during the last completed school year. In 1967, the General Assembly amended a provision of the school support law, increasing the per pupil payment from $40 to $52, beginning in the 1968 calendar year. In 1968, this amount was increased to $65, effective January 1, 1969.

EXCESS GROWTH PROVISIONS

The lag in time from the building of a new residence until the first dollars of tax revenue are received by the school district creates a serious problem, occasioned by new children in the district, in the support of the educational program. For example, a house first occupied in July 1967 is assessed in 1968, and the first revenue will not be received from taxation on that house until April 1969. The excess growth provision is intended to relieve the financial burden of providing education for children in a new house before tax revenue from the house becomes available. In effect, the excess growth section of the statutes provides less than adequate help in most cases. In each school district, the average daily attendance (ADA) in the first 12 weeks of school is compared with the ADA during a similar period in the preceding year. The district must assume the total burden for the first 5 percent of growth but receives state aid in the amount of $5,200 per CRU for all units in excess of 5 percent.

In some districts, class size and building occupancy are such that considerable growth can be absorbed without the need for more teachers and classrooms. In others, the increased financial burden is considerable.

SMALL ATTENDANCE CENTER PROVISION

The operation of small schools adds substantially to the cost of educating each child. In school districts enrolling fewer than 200 pupils, expenditures of $17,000 to $25,000 per CRU are not uncommon. It requires the same number of teachers to adequately provide a program for ten pupils in a class as would be required for a class of twice that size.

Recognizing the problems of high cost caused by small size, Colorado has moved aggressively and far in reorganization of school districts. However, a number of small, high-per-pupil-cost districts remain, and the General Assembly has established a program that provides some extra help to these districts. Those which must necessarily exist may be entitled to receive bonus classroom units and receive $5,200 of state funds for each

such classroom unit allowed. To qualify for bonus units in reorganized school districts, the attendance center must be located 20 or more miles from a similar attendance center in the same district. In districts that have not reorganized, the attendance center must be 20 or more miles from a similar attendance center in any school district.

CONTINGENCY PROVISIONS

The State Board of Education is granted some discretionary authority in allocation of monies appropriated to the contingency fund. Money can be distributed to school districts from this fund for the following reasons or purposes:

1. Counties with less than $100,000 adjusted gross income per CRU are entitled to receive $200 for each CRU in the county.
2. Small attendance centers which are necessary but not covered under other provisions of law may be granted additional classroom units upon authorization of the State Board of Education.
3. Districts may receive funds to help resolve financial difficulties which could not reasonably have been foreseen at the time the budget was adopted.
4. Districts may receive money from the fund if it can be demonstrated that financial conditions are such that the district cannot continue to operate without such help.

It should be noted that both the provisions and the amount of the contingency fund and funds available are quite restrictive. The appropriation to the fund for fiscal 1968 was only $300,000, and a considerable portion of this money must be allocated in compliance with the "low income counties" provision of the law.

TRANSPORTATION PROVISIONS

The state, in recognizing its obligation to ensure each child the opportunity to attend school, provides a substantial portion of the total amount required to provide the necessary transportation. The state provides 15 cents per day for each mile travelled by buses transporting pupils to and from school, plus 3 cents per day for each pupil transported, except that the state share may not exceed 75 percent of the amount spent in any district for transportation purposes.

SPECIAL EDUCATION PROVISIONS

Special education programs for which state funds are made available to school districts include those for the physically, mentally, educationally,

or speech handicapped. The plan provides that the state will pay 80 percent of the compensation for approved personnel working with home-bound pupils or in special education classes, 50 percent of the cost for approved special transportation provided handicapped children, and the full cost (up to $800 per child) of keeping a child in an approved foster home. The state has failed to appropriate sufficient money to provide the entire state share, according to law, of the total cost of the program. Only about 55 percent of the state's obligation is paid in 1967-68.

FEDERAL SUPPORT PROGRAMS

Several federal education acts, in addition to those relating to vocational education, are of interest to those concerned with public school finance. These include the federal impacted area programs (P.L. 874 and P.L. 815), the National Defense Education Act (NDEA), and the Elementary and Secondary Education Act (ESEA).

IMPACTED AREA PROGRAMS

Through P.L. 874, the federal government attempts to resolve education finance problems created when large numbers of children are assembled in a given locality because their parents live and/or work on federal property. Since the federal government acquires property holdings and pays no local taxes, the tax base for the support of the schools is often eroded by the establishment of federal installations. Through P.L. 874, money is provided to help pay current school operating expenses for these children. Through P.L. 815, the federal government makes money available for the construction of facilities needed to educate these children.

THE NATIONAL DEFENSE EDUCATION ACT

Ten "titles" or programs are provided in the National Defense Education Act. Through Title III, the largest of the programs, considerable money was made available for the purchase of equipment under a plan which specified that 50 percent of the money would be provided by the federal government, 15 percent by the state, and 35 percent by the local school district. The Act has since been amended, and appropriations have been limited in recent years.

THE ELEMENTARY AND SECONDARY EDUCATION ACT

In 1965, Congress took a major step in making funds available to schools for educational purposes. In each case, however, federal dollars must be used for new or expanded programs, not as substitutes for local financing.

Six programs, or "titles," are included in the Elementary and Secondary Education Act.

Title I. The largest program in ESEA, Title I, allocates money to schools to provide programs for the "educationally deprived." The amount a district is entitled to receive is determined by the number of children whose parents' annual income is less than $3,000, exclusive of welfare payments. Although these children need not be included among those who participate in programs for the educationally deprived, it is the rationale of the distribution formula that poverty is the probable cause of subnormal achievement for many, and the money should include better education for low-achieving children.

Title II. This program provides money to schools for the establishment or improvement of such facilities as instructional material centers and for the purchase of library books.

In determining how money made available to a state shall be distributed, the law provides that "need" shall be considered. On the average, something less than $2 per child will be available for this program in the coming year.

Title III. This program, as interpreted and administered by the U.S. Office of Education, provides limited funds to selected schools for experimentation with "innovative programs."

Title IV. This program provides for the establishment of regional educational research laboratories.

Title V. Title V provides federal funds for the improvement of state departments of education.

Title VI. This program has recently been added to ESEA. Through its operation, funds are available to help in the organization of special education programs, such as those required by the mentally and physically handicapped. Federal appropriations for the implementation of this title are expected to be relatively small.

SUMMARY OF FEDERAL SUPPORT

In the state of Colorado as a whole federal funds account for 9.2 percent of educational funding. The amount varies widely by individual districts: in some, federal programs are utilized to a high degree; in others, to a very limited extent. Under Title IV, permanent headquarters for a regional educational research laboratory are being established at Colorado State College in Greeley. Through Title V and other federal programs, almost half the cost for professional staff in Colorado's Department of Education is paid with federal dollars. The complete utilization of federal programs to improve educational offerings in many Colorado school districts represents a major untapped potential resource.

STRENGTHS AND LIMITATIONS OF THE PRESENT SCHOOL SUPPORT PROGRAM

Before attention is centered on the inadequacies and inequities of the present state support program, recognition should be given to the positive approaches Colorado has brought to its school support problems. The state has taken giant strides in school district reorganization and has demonstrated a commendable interest in identifying and analyzing problems in the financing of public education. The operation, potentials, and limitations of the program have been studied more thoroughly and probably more intensively than in any other state. The broad spectrum of concern of individuals and groups attests to the high degree of interest in education and educational financing.

Research directed to the issues in financing education in Colorado has provided invaluable information for the Committee and has revealed a number of inadequacies and inequities. Presentation of these, together with others explicitly identified by the Committee, will comprise this section of the report. Inadequacies and inequities will be presented first as brief statements and subsequently will be considered in detail.

INADEQUACIES WERE IDENTIFIED—

1. In state general support—
   (a) In the amount and percent of state support provided for current operation of the schools.
   (b) In keeping the state support formula current and related to changing conditions.
2. In state support of special educational programs—
   (a) Number of programs supported.
   (b) Amount of state support provided.
3. In state support of learning materials, including textbooks.
4. In utilization of maximum financial assistance under federal support programs.

INEQUITIES WERE IDENTIFIED—

1. In assessment of property.
2. In the distribution formula for state support of education—
   (a) Use of gross income.
   (b) County, rather than school district, equalization.
3. In revenue from specified sources—
   (a) Railroads.
   (b) Utilities and power plants.

4. In limitations on increases in current expenditures for schools.
5. In the denial of the right to vote on school bond issues to citizens who do not pay property taxes.

INADEQUACIES IN THE AMOUNT AND PERCENT OF STATE SUPPORT PROVIDED FOR CURRENT OPERATION OF THE SCHOOLS AND THE STATE SUPPORT FORMULA

Public records examined indicated that current state support is approximately 24 percent of school revenue for current expenditures. This amount is far below the national average of 40 to 41 percent of current expenditures from state sources. While there is no magic in a 40 to 41 percent state contribution, it is usually necessary for the state to provide at least this amount to achieve satisfactory equalization under most state support programs. This does not indicate that the state has been insensitive to the need for increased state support. However, the increases provided have been sufficient only to keep state support at existing levels, or to increase it briefly, as action since 1956 indicates.[57]

In 1956 the Legislature increased state support from approximately $20 million to $23.5 million, increasing the percentage of current expenditures from state sources from 18.4 to 19.

In 1957 the Legislature raised state support from $23.5 million to approximately $29.5 million. This increased state support from 19 to 21.4 percent. However, by 1959 the percentage from state support had decreased to 20.8.

The 1959 Legislature raised state support from approximately $29.5 million to about $31.5 million. However, because of increases in educational expenditures, the percentage from state sources actually declined by the time payments were made.

In 1961 the Legislature increased state support from about $31.5 million to nearly $43 million. This again was not sufficient to keep pace with school expenditures, and the percentage of revenue from state sources decreased from an anticipated 22.6 percent of the total to 22 percent.

Appropriation increases of $5.5 million in 1963, $2 million in 1964, and $11.5 million in 1965 were able to keep state support between 21.5 and 24 percent. An additional appropriation of $11 million in 1966 raised the percentage to 24.9. However, the additional $6.5 million appropriated in 1967 failed to keep the percentage from state sources at 24.9. State support is currently estimated to account for approximately 24 percent of the cost of elementary and secondary education.

This history of state support in Colorado indicates that the financial problems of the public schools are continuous and will not be solved by

minimal increases in state support. Substantial increases in state support are essential if any genuine impact is to be made on the problem of financing schools.

If all school districts were affluent and of comparable financial ability, the lack of adequate state support would be of only minor importance. However, this is not generally true.[58] A comparable tax levy of 15 mills in 1967 would have raised only $791 per classroom unit in one district, while in another it would have raised $11,587, or nearly 15 times as much. Under the Colorado state support program, this disparity in ability results in tremendous variation in tax rates and in the amount of revenue raised. This variation is shown below.

Local Effort and Amount Raised per CRU, 1967

County-district	*Local effort General Fund Levy*	*Amount per CRU General Fund Levy*
Adams #50	41.23 mills	$4,317
Adams #14	42.42	5,509
Montrose RelJ	31.00	4,229
Arapahoe #1	43.32	8,060
Boulder Re-2	41.80	8,820
Denver #1	26.70	9,289
Lake R-1	19.34	8,624
Cheyenne R-1	14.00	10,405
Rio Blanco Re-4	10.35	15,925
Washington R-104	10.00	19,050

The inequities shown in the preceding table would be corrected by a sound state support program. They will not be corrected by minor patchwork of the present state support plan.

Most state support formulas are reasonably satisfactory when adopted, but with rapidly changing conditions in education and educational finance, they soon become obsolete. The state support formula in Colorado is no exception. In an era of increasing educational costs, the school support formula will actually provide nearly $1 million less in state support in 1968-69 than in the previous year. This decrease is occasioned by increases in gross income and increased property values of the counties.

At the time of the adoption of the state support formula, a given number of dollars per pupil or classroom teacher (with a sparsity correction) may have purchased somewhat comparable educational programs in all communities; this is not currently true. The same number of dollars per pupil no longer purchases the same quantity or quality of education.

When a state support program such as that used in Colorado is employed, numerous special aids are essential to provide funds so the educational program will meet the needs of all childern and be comparable in differing types of communities. This is the road on which Colorado is embarked. It is suggested that other approaches to state support be examined. It is the judgment of the Committee that either the New York cost-sharing plan or the Wisconsin equalization-incentive plan currently in operation could profitably be examined as state support programs which have the capacity to remain current with changing times, adequate for both excess growth and sparsity conditions. If neither of these plans is acceptable for Colorado, provisions for gearing the state support level to changing expenditures are suggested. Specifics of this suggestion are included in the recommendations.

INADEQUACIES IN STATE SUPPORT OF SPECIAL EDUCATION PROGRAMS

Colorado is to be commended for its recognition of the importance of providing educational programs for children with mental, physical, educational, and other handicaps. Colorado has made state funds available for children physically, mentally, educationally, or speech handicapped. However, the amounts specified in the statute, reported earlier, have not been paid. For the school year 1967-68 the amount appropriated was only about 55 percent of the obligation of the state and required proration.[59] Proration of state support payments will distress many school districts with financial problems not of their own making. The state's failure to meet its commitments in full in this area is extremely difficult to justify.

Reports indicate that many children in serious need of special education are denied educational opportunity.[60] It is the contention of the Committee that handicapped children should be given free public education commensurate with their needs, interests, and abilities, just as other children are. Any lesser provision does not fulfill the spirit of the Colorado state constitution, which provides that "all residents of the state between the ages of six and twenty-one years may be educated gratuitously." To guarantee meeting the educational needs of all children—including children with all types of handicaps—"gratuitously" is a primary obligation of the state.

INADEQUACIES IN STATE SUPPORT OF LEARNING MATERIALS, INCLUDING TEXTBOOKS

In some school districts visited even the most rudimentary aid to learning, the textbook, was not provided to the children. Provision of materials and textbooks, in the judgment of the Committee, is a school obligation to be financially supported by the state to the extent necessary. The obliga-

tion for learning material extends far beyond textbooks and supplies, and includes visual and auditory aids and learning laboratories.

There were wide variations in the amounts spent for learning materials. The amount ranged from $3 to $6.60 per pupil. Nor does the amount spent per pupil tell the whole story. The children in smaller schools which spend less per pupil are handicapped on two counts—the total amount spent by the school and the amount spent per pupil.

Colorado has at least two approaches for providing necessary state funds for textbooks, learning materials, and library facilities. The first is to provide sufficient state support under a general state support program and to direct local school districts to spend specified amounts for these purposes through supervisory directives from the State Department of Education. The second approach is for the state to make specific state appropriations for the designated purposes with dollar amounts specified. This would ensure satisfactory expenditure each year and over a period of time would develop an adequate reserve of learning materials.

While the Committee prefers the first alternative (general support of education over categorical aids), the approach used to provide essential learning materials is for the people of Colorado to decide through their elected representatives. The important thing is that learning materials be provided if satisfactory education for all children in all schools is to be achieved.

INADEQUACIES IN SECURING MAXIMUM FINANCIAL ASSISTANCE UNDER FEDERAL SUPPORT PROGRAMS

Colorado appears to be pursuing an in-between course in securing financial assistance under federal support programs. The school districts and the State Department of Education participate in federal programs, but to an extent which appears more related to chance than design. Time did not permit a perusal of all possible sources of federal educational support available to Colorado or a determination of the maximum which could be obtained, but an immediate judgment indicates that if a more aggressive policy for securing the maximum amount of federal assistance for educational programs in all districts were adopted, a larger amount of funds could be secured. Suggestions for such procurement are made in the recommendations of this report.

INEQUITIES IN ASSESSMENT OF PROPERTY

To provide equity in school support or any realistic equalization of educational costs, property assessments must either be at a uniform ratio of assessed to actual value or must be equalized by some superior tax authority,

such as the Tax Commission. Colorado has recognized this and has provided that property be assessed at 30 percent of its actual value. The intent was that 1967 be the "year of truth" and that the new property tax assessment law would be in effect throughout the state. However, this was not the case, and the Colorado Tax Commission reported—

> The sales ratio results didn't produce any surprises. Specifically, they indicated that the average sales ratios for urban properties are higher than those for rural properties and that all types of properties are generally below the 30 percent level. Ratios for improvement properties are higher than for unimproved. Most counties indicated progress with the values of improved properties but, in the majority of cases, land values remained unchanged. Sales ratios for older residences are lower than for newer residences. Generally, the ratios of all unimproved land, urban and rural, are low. This is more true of rural land than of urban land. There are many classes of property that still have not been reviewed in accordance with the provisions of the new law.[61]

Testimony received by the Committee indicated that the majority of counties were now assessed at nearly 30 percent of actual value but that some were not. This is of concern to the Committee for two reasons:

1. The law was not being obeyed, and no penalty was invoked.
2. Counties which were assessed as required by law were being penalized in terms of equalization support received from the state, i.e., where the county valuations were increased, less state support was received; where county valuations were not increased as the law required, more state support was paid.

The extent of variation in assessment is reported by the Colorado Association of School Boards—"Property worth $10,000 might be assessed at $1,700 in one county, while in another county, property worth a similar amount might be assessed at $3,600." [62] When the state support of education is based on assessed values, such inequities must not be tolerated.

INEQUITIES IN THE DISTRIBUTION FORMULA FOR STATE SUPPORT OF EDUCATION

The inequities in the distribution formula stem largely from two aspects of its operation: the measurement of fiscal ability of counties by gross income and the equalization by counties rather than school districts.

Measurement of fiscal ability of counties or school districts by equalized value of property is admittedly not the best measure, and Colorado is to be commended for its effort to measure fiscal ability by gross income. However, as this measure is actually applied in the Colorado state support program, inequities result from use of gross income. As was aptly expressed

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at the hearings of the Investigating Committee, "I resent having my county property tax for schools determined by the gross income of my neighbors."

The second source of inequities in the distribution formula results from equalization calculations by counties rather than districts. If the district is a poor district in a wealthy county, the state provides a minimum of state support. If the district is a wealthy district in a poor county, the state is more generous in its aid. If the distribution formula for state support is to be equitable, the financial ability of the local district, not the county, must be recognized. The alternative, which may be feasible in Colorado, is to constitute counties as school districts and to continue equalization by counties, which then would be the school districts. This arrangement would also help in consolidating school districts in the state.

Criticism of the distribution formula in Colorado does not imply that equalization obtained by a countywide levy is unacceptable. Countywide equalization has many commendable features and in the absence of high state equalization serves a desirable function. However, if state equalization at a high level applied directly to school districts is inaugurated, county equalization should be unnecessary.

INEQUITIES IN REVENUE FROM SPECIFIED SOURCES

Testimony indicated that revenues from railroads, utilities, and other major installations were not fairly shared. It was pointed out that much of the tax revenue from these sources was allocated on the basis of location, without regard to the wealth or financial needs of the county. It is obvious that other factors, such as the area where business is transacted, would be more justifiable bases for revenue allocation. A system of taxation which creates islands of wealth and permits pockets of poverty to exist is in need of overhaul. This principle is applicable not only to revenue distribution but to taxation and zoning which permit large industrial and other plants to locate in low tax areas while the public services for its employees are the responsibility of other (frequently poorer) governmental jurisdictions.

INEQUITIES IN LIMITATIONS ON INCREASES IN CURRENT EXPENDITURES FOR SCHOOLS

Colorado has joined the list of several other Western states in imposing a limitation on the amount which may be levied for current expenses for schools without voter approval or approval of some state agency. In Colorado, approval by the State Tax Commission or a favorable vote of the eligible electors of the district is required. Imposition of such limitations appears to the Committee as a violation of sound principles of representative government (elected representatives make decisions about and carry

on the functions which they are elected to execute). However, consideration here is addressed to the inequities which have developed.

The inequities flow from the base on which increases are calculated. A district is permitted to increase revenue raised through property taxation by an amount not to exceed 5 percent of the revenue raised from the ad valorem tax the preceding year. It is to be noted that the limitation is on the amount of revenue rather than on the mill levy, which effectively defeats the utilization of increased valuation to provide more tax revenue.

Another inequity is that increased enrollment is not recognized, since the limitation is not expressed in terms of per pupil expenditures. Since other sources of revenue produce a substantial amount of funds, the school board is actually prohibited from securing replacement revenue beyond 5 percent of the local ad valorem tax. The influence of inflation on school costs is not recognized in this type of limitation. It is also difficult for the school board to provide for good educational programs in rapidly growing districts and in districts which have substantial decreases in other revenue sources. The Committee seriously questions the value of the time and effort of board members, professional staff, and friends of education required to ensure a favorable vote on essential educational programs and improvements, not to mention the necessity of providing for increased student enrollment and the effects of inflation.

INEQUITIES IN VOTING ON BOND ISSUES

In Colorado only property taxpayers are authorized to vote on school bond issues. This regulation is a vestige of the early laws in New England which gave only property owners the right to vote on the authorization of expenditures and tax levies. This is in violation of the principles of democratic government, which hold that a person's vote or participation in government is not to be determined by his wealth or lack of it. True democracy is the rule of the majority of the people, who decide the activities of government which cost money and require tax levies.

Introduction to Recommendations

The NEA Special Committee found evidence to substantiate allegations of inequitable and insufficient support of the Colorado public schools. The Committee found evidence to support allegations that the Colorado public schools are seriously declining in several respects. The Committee also found evidence that Colorado citizens have recognized that education is vital to continued progress in other areas of the Colorado state enterprise. They have recognized that—

> Every important undertaking has its educational aspect. Many projects have no future at all unless they can count on effective schools. An intricate network of relationships ties the families of every community to its economic, cultural, political, and social institutions. With virtually all of these agencies and many of the families, the school is connected in mutual dependence.[63]

Various groups within Colorado have demonstrated a conscientious interest in education and have solicited studies designed to uncover areas of inadequacy in order to make recommendations for improvement in the overall system. Among the studies solicited and carried out by such groups is *Colorado Education at the Crossroads,* conducted by the Colorado Department of Education in 1967. The NEA Special Committee endorses the recommendations of the *Crossroads* study and hopes that Colorado citizens will realize its importance in improving education throughout the state. The Special Committee urges that its recommendations be carried out.

In order to carry out the curricular reforms advocated by *Colorado Education at the Crossroads,* it is necessary that a finance plan be adopted which is both equitable and adequate. The lack of sufficient financing is a bar to realistic educational programming. Development of a perfect curriculum is useless without reasonable financial support.

The present school investment in Colorado falls far short of the amount necessary for construction of school plants, for improvement of school facilities, for innovative programming, for provisions of instructional supplies, and for salaries which are competitive and therefore able to attract well qualified professional personnel to the Colorado public school system.

For these reasons, the Special Committee endorses the following financial recommendations and urges that action on them be initiated immediately. The Special Committee suggests that the State Board of Education leadership, supported by a coalition of educational agencies, such as the Colorado Education Association, the Colorado Association of School Boards, the Colorado Association of School Administrators, parent-teacher associations, and local education associations, support the recommendations and work for their implementation.

Recommendations

The following recommendations are essential if school financing in Colorado is to be placed on an acceptable, long-range, sound basis. If the financing of education is not to be a perennial problem in Colorado, major financial adjustments are essential. Recommendations which the Committee has designated as avenues to immediate improvement for immediate attention are given below.

RECOMMENDATION I

A sound state school support program should be enacted during the next legislative session. Such a program would include—

1. Equalization by school districts and not by counties, unless the two are coterminous.
2. Provision of a substantially increased amount of state revenue for school support. Several statewide studies have shown the necessity of additional state revenue.
3. Provision of adequate state support for all types of special educational programs, either within the state support formula or by separate categorical aid programs.
4. Payment in full of the amount provided in the law for special education eliminating all proration of state support payments.
5. Provision of learning materials, including textbooks, by sufficient revenue within the general state support program. Under no circumstances should a student be required to pay for adequate learning materials.
6. Provision for keeping the state support formula current. It is suggested that state support payments be increased each year by the same percentage as the average increase for current expenses in Colorado school districts the previous year.

RECOMMENDATION II

A state support program for financing school buildings and other facilities should be inaugurated. The allocation of such state support should be based on the wealth of the district. Debt service costs of buildings already constructed as well as those contemplated should be included in the program to eliminate discrimination. To do otherwise would reward districts which have delayed needed building programs and penalize districts which have moved ahead in construction of needed facilities. A number of states have excellent programs for state support of school buildings. It is suggested

that Colorado study these plans in the formulation of a program for state support of school construction.

RECOMMENDATION III

Federal funds to support special programs should be used to the fullest extent. The achievement of this recommendation will require the employment of additional persons in the State Department of Education whose specific function it would be to—

1. Identify all possible sources of federal funds available to education.
2. Inform all local districts of the potential.
3. Encourage local districts to apply for financial assistance.
4. Assist local districts with their applications and the procurement of funds.

RECOMMENDATION IV

Sound assessment practices should be implemented, and the state law requiring that property be assessed at 30 percent of actual value should be enforced immediately. As a method of enforcement, it is suggested that all divisions of the state be required to withhold state support until the county has complied with the law.

RECOMMENDATION V

To correct the inequities in state support distribution, the equalized value of property in all districts should be used as the basis for the calculation of state support.

RECOMMENDATION VI

The potential of relating local school property taxes to the taxpayer's income should be studied. When a feasible plan is developed, it should be implemented.

The following provide an explanation for this recommendation:

(a) Colorado has pioneered in using income as part of the base for county support of schools. While the existing program has several limitations, relating a taxpayer's ability to pay property taxes to his income merits further study.

(b) This concept is utilized in Wisconsin to a limited extent in an effort to achieve tax equity. There, a property taxpayer over age 65 with a low income receives a rebate on property taxes he has paid. The

local community is then reimbursed by the state government for the amount of the rebate.

RECOMMENDATION VII

Taxes on railroads, utilities, minerals, petroleum, and similar properties should be assessed and collected by the state. It is further recommended that most of this revenue be retained by the state to be used for state support purposes.

RECOMMENDATION VIII

Boards of education should be authorized to determine the amount of money needed to educate the children of the district and should have authority to direct that the necessary local school tax levy be made. This would eliminate the necessity of approval by the voters or the State Tax Commission of current levies for school purposes. The existing 5 percent limitation based on local ad valorem taxes of the preceding year is unrealistic.

RECOMMENDATION IX

All eligible voters, not only real estate owners, should be authorized to vote on all school matters, including bond issues for school construction.

RECOMMENDATION X

State support program incentives should be provided for continued reorganization of Colorado school districts.

RECOMMENDATION XI

While not discussed in the previous section on finance, it appears appropriate to make a statement on sources of revenue to support the proposed educational program. The Committee recommends that the major share of the needed revenue be obtained from a graduated net income tax. The merits of this source, when measured by criteria of equity, are well presented in the current literature on governmental financing.

Notes

[1] Colorado Education Association data.

[2] National Education Association, Research Division. *Rankings of the States, 1968.* Research Report 1968-R1. Washington, D.C.: the Association, 1968. p. 10.

[3] © 1967, Sales Management Survey of Buying Power. *Sales Management:* D-38; June 10, 1967. Further reproduction is forbidden.

[4] *Ibid.*

[5] National Education Association, *op. cit.*, pp. 55-56.

[6] *Ibid.*, p. 30.

[7] *Ibid.*, p. 31.

[8] U.S. Department of Labor, Bureau of Labor Statistics, Office of Information. *City Worker's Family Budget for a Moderate Living Standard.* News Release USDL-8474. Washington, D.C.: the Office, 1967. p. 8. (Mimeo.)

[9] National Education Association, *op. cit.*, pp. 21-22.

[10] Council of the Great Cities Program for School Improvement. *The Challenge of Financing Public Schools in Great Cities.* Chicago: the Council, 1964. Table 3, p. 8.

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[12] Alexander, William M., and others. *Colorado Education at the Crossroads: Recommendations for Improving Public Education in Colorado.* Denver: Colorado Department of Education, December 1967. p. 21.

[13] National Education Association, Research Division. *Selected Statistics of Local School Systems, 1965-66.* Research Report 1967-R15. Washington, D.C.: the Association, 1967. p. 11.

[14] Sorenson, Kirk. *Colorado Salaries Up Again for 1967-68.* Englewood: Research Division, Colorado Education Association, 1967. p. 2.

[15] *Ibid.*, pp. 5-8.

[16] National Education Association, Research Division. *Rankings of the States, 1968.* Research Report 1968-R1. Washington, D.C.: the Association, 1968. pp. 21-23.

[17] Alexander, *op. cit.*, p. 41.

[18] *Ibid.*, p. 25.

[19] *Ibid.*

[20] *Ibid.*, p. 68.

[21] *Ibid.*, p. 25.

[22] *Ibid.*, p. 74.

[23] *Ibid.*, p. 20.

[24] *Ibid.*, p. 59.

[25] *Ibid.*, p. 61.

[26] *Ibid.*, p. 81.

[27] *Ibid.*, p. 61.

[28] U.S. Office of Education data.

[29] Alexander, *op. cit.*, p. 98.

[30] *Ibid.*, p. 95.

[31] *Ibid.*, p. 99.

[32] Colorado Education Association research data.

[33] Alexander, *op. cit.*, p. 76.

[34] Colorado Education Association research data.

[35] Alexander, *op. cit.*, p. 25.

[36] *Ibid.*, p. 41.

[37] *Ibid.*, p. 36.

[38] *Ibid.*, p. 37.

[39] National Education Association, *op. cit.*, p. 27.

[40] Grebler, Leo. *The Schooling Gap: Signs of Progress.* Mexican-American Study Project. Advance Report 7. Los Angeles: Division of Research, Graduate School of Business Administration, University of California, March 1967. p. 4.

[41] *Ibid.*, p. 18.
[42] National Education Association, *op. cit.*, p. 27.
[43] *Ibid.*, p. 28.
[44] Alexander, *op. cit.*, p. 81.
[45] Colorado Education Association research data.
[46] Alexander, *op. cit.*, p. 44.
[47] *Ibid.*, p. 28.
[48] *Ibid.*, pp. 27-28.
[49] *Ibid.*, p. 119.
[50] *Ibid.*, p. 120.
[51] *Ibid.*
[52] *Ibid.*, p. 122.
[53] *Ibid.*, p. 123.
[54] *Ibid.*, p. 124.
[55] *Ibid.*, p. 126.
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[58] Miles, *op. cit.*
[59] *Ibid.*, p. 14.
[60] *Ibid.*
[61] Colorado Tax Commission report to the Governor and the Legislature, 1967.
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[63] Fischer, John H. "The School and the City: Planning for Today." *Perspective for Education.* Vol. 1, No. 1. New York: Teachers College, Columbia University, Fall 1967.

SPECIAL COMMITTEE FOR THE COLORADO INVESTIGATION

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Joe Robert Sanchez	Classroom Teacher, Santa Rosa, New Mexico
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LeRoy Peterson, *Consultant to the Special Committee*	Professor of Education, University of Wisconsin, Madison, Wisconsin

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Darrell G. Renstrom	Legal Counsel
Janet M. Pansing	Technical Writer

Commission on Professional Rights and Responsibilities

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Administrative Assistant

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Janet E. Pansing
Junior Technical Writer

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Associate Executive Secretary, NEA
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